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| | | EC DICTRICT COURT |
| 7 | IN THE UNITED STATES DISTRICT COURT | |
| 8 | FOR THE DISTRICT OF NEVADA | |
| 9 | United States of America., | |
| 10 | Plaintiff, | Case No: 2:23-cv-00127-JCM-DJA |
| 11 | Trainent, | |
| 12 | VS. | |
| 13 | Leon W. Lipson, in his capacity as Personal | |
| 14 | Representative of the Estate of Jean Lipson; Leon W. Lipson, in his capacity as Trustee of | STIPULATION TO EXTEND TIME TO |
| 15 | the Jean Lipson Trust; Nadine Lipson, in her | FILE REPLY TO OPPOSITION TO MOTION FOR SUMMARY JUDGMENT |
| 16 | capacity as Trustee of the Jean Lipson Trust; Nadine Lipson, in her capacity as Personal | (First Request) |
| 17 | Representative of the Estate of David E. Lipson; Nadine Lipson, individually, | |
| 18 | | |
| 19 | Defendants. | |
| 20 | | |
| | Pursuant to LR IA 6-1, Plaintiff the United States of America and Defendants Leon W. | |
| 21 | Lipson, in his capacity as Personal Representative of the Estate of Jean Lipson and in his | |
| 22 | capacity as a Trustee of the Jean Lipson Trust, and Nadine Lipson, individually and in her | |
| 23 | connective as Parsanal Panrasantative of the Estate of David E. Linson (collectively, the | |
| 24 | capacity as Personal Representative of the Estate of David E. Lipson (collectively, the | |
| 25 | "Parties"), stipulate and move the Court to extend by one week the deadline for Defendants to | |
| 26 | respond to Plaintiff's Opposition to Defendants' Motion for Summary Judgment, which was | |
| 27 | filed on May 15, 2024. | |
| 28 | | |

1 This is the Defendants first request for an extension of deadlines with respect to this 2 summary judgment motion, and it is made before the expiration of the deadline the Parties seek 3 to extend: the deadline for the Defendants to file a reply to opposition to the Defendants' 4 Motion for Summary Judgment. Under LR 7-2, the current deadline for Defendants' reply to 5 opposition is May 29, 2024. 6 7 Defendants do not seek this extension to hinder or delay this action. Rather it seeks the 8 extension in good faith, as Defendants require additional time to review legal authority cited by Plaintiff in its opposition regarding statute of limitation issue presented in Defendants' 10 Motion for Summary Judgment. An additional week will allow Defendants prepare a more 11 complete and appropriate response. 12 13 For the above reasons, and for good cause shown, the Parties therefore seek that the 14 current deadline be extended by one week to June 5, 2024. 15 Respectfully submitted this 29th day of May, 2024, 16 David A. Hubbert **ROYAL & MILES LLP** 17 Deputy Assistant Attorney General 18 /s/ Timothy J. Huether /s/ Gregory A. Miles 19 Timothy J. Huether, Esq. Gregory A. Miles, Esq. 20 Nevada Bar No. 4336 Trial Attorney, Tax Division US Department of Justice 1522 W Warm Springs Road 21 PO Box 227 Henderson, NV 89014 Washington, DC 20044 Attorneys for Defendants 22 Attorneys for Plaintiff 23 24 IT IS SO ORDERED: 25 26 United States District Judge 27 Dated: May 29, 2024 28